

FOR PUBLICATION
UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

In re: ABEL COSMO GALLETTI, aka
Al Galletti, and SARAH GALLETTI,
Debtors.

UNITED STATES OF AMERICA, on
behalf of its agency, the Internal
Revenue Service,

Appellant,

v.

ABEL COSMO GALLETTI; SARAH
GALLETTI,

Appellees.

No. 01-55953
D.C. No.
CV-00-00753-VAP

In re: FRANCESCO BRIGUGLIO, aka
Frank Briguglio, and ANGELA
BRIGUGLIO, aka Angie Briguglio,
Debtors.

UNITED STATES OF AMERICA,
Appellant,

v.

FRANCESCO BRIGUGLIO, aka Frank
Briguglio; ANGELA BRIGUGLIO, aka
Angie Briguglio,

Appellees.

No. 01-55954
D.C. No.
CV-00-00842-VAP
ORDER

On Remand from the United States Supreme Court

Filed May 24, 2004

Before: Andrew J. Kleinfeld and Susan P. Graber,
Circuit Judges, and Susan R. Bolton,* District Judge.

ORDER

These cases come before us on remand from the Supreme Court of the United States. *United States v. Galletti (In re Galletti)*, 314 F.3d 336 (9th Cir. 2002), *reversed and remanded by* 124 S. Ct. 1548 (2004). We now reverse the district court in these consolidated cases and remand for further proceedings in conformity with the Supreme Court's opinion.

REVERSED and REMANDED.

*The Honorable Susan R. Bolton, United States District Court for the District of Arizona, sitting by designation.

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